

FEB 19 1997

Tax Years:

If you have any questions concerning the reasons for this ruling, please contact the person whose name and telephone number appear in the heading of this letter. You should address

[REDACTED]
[REDACTED]
questions concerning the filing of returns to your key District Director.

Sincerely, [REDACTED]

(signed) Garland A. Carter

Garland A. Carter
Chief, Exempt Organizations
Technical Branch 5

cc: [REDACTED]
[REDACTED]
[REDACTED]

cc: [REDACTED]

C.P.E.O.T.S.

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